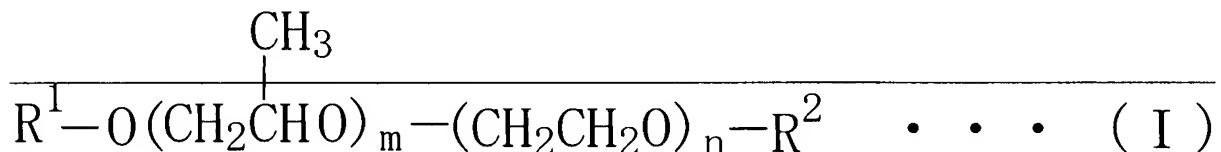


IN THE CLAIMS

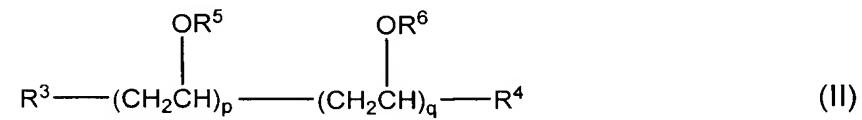
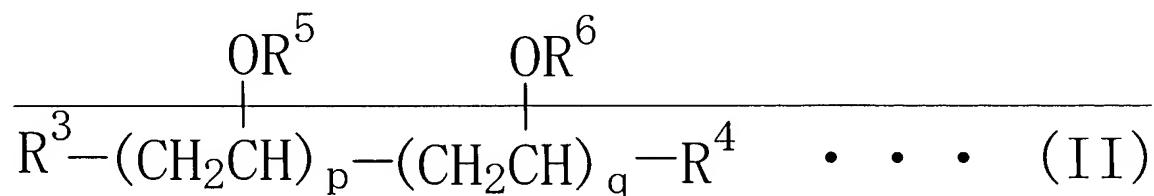
Please amend the claims as follows:

Claim 1 (Currently Amended): A refrigerating oil composition, comprising:  
a refrigerant (A) containing comprising as a predominant component a C1-C8  
hydrocarbon compound; and

~~a base oil (B) composed of a polyalkylene glycol ether represented by formula (I):~~



~~wherein each of R<sup>1</sup> and R<sup>2</sup> represents a hydrogen atom, a C1-C18 hydrocarbon group, or a C2-C18 acyl group, provided that R<sup>1</sup> and R<sup>2</sup> are not simultaneously hydrogen atoms; each of m and n is an integer of 1 or more; and n/(m+n) is more than 0.4, and/or comprising a~~  
~~polyvinyl ether represented by formula (II):~~



wherein each of R<sup>3</sup> and R<sup>4</sup> represents a hydrogen atom, a C1-C18 hydrocarbon group, or a C2-C18 acyl group; R<sup>5</sup> represents a C1-C4 hydrocarbon group; R<sup>6</sup> represents a C2-C4 hydrocarbon group, provided that the number of carbon atoms contained in R<sup>6</sup> is greater than that of carbon atoms contained in R<sup>5</sup>; p is an integer of 1 or more; and q is an integer of 0 or more;

and satisfying wherein the composition satisfies the following conditions:

- (i) solubility of the refrigerant (A) in the base oil (B) is 40 mass% or less at 40°C and 1.2 MPa; and
- (ii) mixture viscosity of the refrigerating oil composition is 0.1 mm<sup>2</sup>/s or more at 90°C and 2.3 MPa.

Claim 2 (Original): A refrigerating oil composition as described in claim 1, wherein p/(p + q) in formula (II) is 0.1 or more.

Claim 3 (Original): A refrigerating oil composition as described in claim 2, wherein R<sup>5</sup> in formula (II) is a methyl group.

Claim 4 (Previously Presented): A refrigerating oil composition as described in claim 1, wherein the solubility of the refrigerant (A) in the base oil (B) is 2 to 40 mass% at 40°C and 1.2 MPa.

Claim 5 (Original): A refrigerating oil composition as described in claim 4, wherein the solubility of the refrigerant (A) in the base oil (B) is 2 to 30 mass% at 40°C and 1.2 MPa.

Claim 6 (Original): A refrigerating oil composition as described in claim 5, wherein the solubility of the refrigerant (A) in the base oil (B) is 5 to 25 mass% at 40°C and 1.2 MPa.

Claim 7 (Previously Presented): A refrigerating oil composition as described in claim 1, which exhibits a mixture viscosity of 0.5 mm<sup>2</sup>/s or more at 90°C and 2.3 MPa.

Claim 8 (Previously Presented): A refrigerating oil composition as described in claim 1, wherein the base oil (B) has a weight average molecular weight (Mw) of 500 or more.

Claim 9 (Previously Presented): A refrigerating oil composition as described in claim 1, wherein the base oil (B) has an oxygen atom content of 10 mass% or more.